

to our community and I speak on behalf of the people of St. Helena when I thank Kerry Porterfield for his outstanding service and wish him luck in his future endeavors.

IN HONOR OF INTERNATIONAL ASSOCIATION OF MACHINISTS AND AEROSPACE WORKERS DAY OF ACTION

HON. DAVID E. BONIOR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 8, 2002

Mr. BONIOR. Mr. Speaker, I recognize the hard-working men and women of the International Association of Machinists and Aerospace Workers, and all that they do for our safety and the safety of our nations' transportation services. Today, IAMAW workers from Detroit to Dallas, and from Phoenix to Philadelphia, will be rallying together in a display of strength and solidarity.

Far too often, their good work goes unnoticed and underappreciated, but these are the men and women who inspect our planes before they take off, ensure hazardous materials get transported by rail safely and build the ships for our national defense. They are truly stewards of the public health.

IAMAW members safely transport more than one million passengers each day. They keep the traveling public safe in our planes and trains and check in passengers and their luggage. They keep America moving. They deserve to be treated with dignity and respect. We need to stop the cycle of hardships, cutbacks and threats of privatization that IAMAW members have had to face in recent times. They work hard everyday to ensure that our transportation systems are safe, reliable and professionally maintained—and for that we owe them a great debt of gratitude.

So today, I thank the IAMAW's 150,000 airline and railroad workers for what they do. Together, they keep our nation moving safely, and I am proud to honor them on this day of action.

TRIBUTE TO KANSAS BUSINESS AND PROFESSIONAL WOMEN

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 8, 2002

Mr. MOORE. Mr. Speaker, I rise today to offer my congratulations to the Kansas Business and Professional Women for their upcoming 83rd annual state convention, which will take place from June 7th–9th in Topeka, Kansas. I also want to congratulate their new president, Julie Smith, a resident of the Third Congressional District of Kansas, for putting together an outstanding weekend of programs and events for her members.

Among the outstanding speakers scheduled are: Coach Marian Washington of the University of Kansas' women's basketball team, who will serve as keynote speaker; motivational speaker Susan Mayer; and author Suzy Allegra. A candidates' forum for Kansas Attorney General candidates is planned, as well as a sock hop, casino night, and many opportunities for networking and information exchanges.

The Kansas Business and Professional Women's organization is nationally associated with the American Business and Professional Women's Association, both of which offer outstanding networking, educational and support services for their membership.

DEATH TAX

HON. ADAM H. PUTNAM

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 8, 2002

Mr. PUTNAM. Mr. Speaker, during my first term in Congress, I am proud that I have helped pass a number of bills to reduce taxes and regulations on the entrepreneurs and small businesspeople of Florida and the United States of America.

Even so, there is much work left to be done. On April 2, 2001 the House successfully passed H.R. 8, the Death Tax Elimination Act of 2001 with my support. On April 18, 2002 the House again acted and successfully passed H.R. 586, the Taxpayer Relief Guarantee Act of 2002 with my support. It is time that the other body of Congress recognizes the importance of these two bills and acts to take up these two pieces of legislation immediately. Even so, I will continue to push to make last year's death tax repeal and tax relief permanent, because the bills are still set to expire in 2011.

Repealing the death tax and making tax relief permanent are two critical issues facing America today. First, repealing the death tax is of utmost importance because of its wide reaching debilitating impact. More than 98 percent of the businesses in Florida are small businesses, and 84 percent of the jobs in Florida come from firms having 25 or fewer employees.

The real casualties of the death tax are those businesses and farms in the 98-percent range providing their owners' families a middle-class income and standard of living. Before the death tax phase-out, when small businesspeople and farmers died, their assets were subject to liquidation in order to raise money needed to pay for their tax liabilities. Now their money goes into their businesses, to pay their employees and take care of their families.

Despite their best estate planning efforts, 70 percent of small and family-owned businesses do not survive through the second generation and 87 percent do not make it through the third generation. And 9 out of 10 successors whose family business failed within three years of the owner's death said death taxes played a major role in the company's demise. Repealing the double-dipping taxation of the death tax is not only just it is long overdue.

Another major issue facing small businesses throughout America is the burden imposed by the Federal tax system. The Tax Relief Act of 2001 much needed relief for small businesses and the self-employed. About 85 percent of America's small businesses—17.4 million-pay taxes at individual rates and do benefit directly from the marginal tax rate reductions in the act.

Last year we repealed the costly ergonomics regulations put in place in the waning days of the previous Administration, passed major tax relief, and after years of

work we found the votes necessary in Congress to finally end the small-business's nightmare. We have begun the process to repeal the death tax and make tax relief enacted last year a permanent reality. We have succeeded in doing much, but still, more is needed to protect America's small business and secure its future for generations to come.

HONORING ROBERT WETZEL—RECIPIENT OF THE DISTINGUISHED EAGLE SCOUT AWARD

HON. JERRY F. COSTELLO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 8, 2002

Mr. COSTELLO. Mr. Speaker, I rise today to ask my colleagues to join me in recognizing Robert Wetzel as a recipient of the Distinguished Eagle Scout Award.

The Distinguished Eagle Scout Award was established in 1969 to acknowledge Eagle Scouts who have distinguished themselves in business and in service to their community and country. Robert Wetzel is one of 1467 people who are in the same class as President Gerald Ford, astronaut Neil Armstrong and film Director Steven Spielberg. Eagle Scouts are eligible to receive the award 25 years after their first receipt of the Eagle Scout Award.

Forty-nine years ago, Bob earned his Eagle Scout award as a Boy Scout with Troop 27 in Edwardsville, Illinois. Bob attributes his upbringing to his active role in the community and to our nation. In fact, both of Bob's parents volunteered many hours with the Boy Scouts.

Among the many service organizations to which Bob belongs are: the Leadership Council of Southwestern Illinois, the Regional Commerce and Growth Association, the Eden United Church of Christ and the advisory Council for the Boy Scouts Trails West Council. Bob is the first recipient of this award from the Trails West Council. Trails West serves Madison, Jersey, Greene, Calhoun, Macoupin and Bond counties in Illinois.

The Distinguished Eagle Scout Award has been given to governors, senators, military Flag Officers, university presidents, chief executive officers of Fortune 500 companies and nationally known educators, physicians and attorneys. We can now count among its illustrious membership, Mr. Bob Wetzel.

Mr. Speaker, I ask my colleagues to join me in honoring the service of Robert Wetzel to the community and to the United States and congratulate him upon the receipt of the Distinguished Eagle Scout Award and to wish him and his family the very best for the future.

NATIONAL SMALL BUSINESS WEEK

HON. LAMAR S. SMITH

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 8, 2002

Mr. SMITH of Texas. Mr. Speaker, this week is National Small Business Week.

It is a time to celebrate the contributions that America's small businesses make to our economy.